

1976 No. 2027

VALUE ADDED TAX

The Value Added Tax (Higher Rate) Order 1976

Made - - - - - 29th November 1976
Laid before the House
of Commons - - - - 6th December 1976
Coming into Operation 1st January 1977

The Treasury, in exercise of the powers conferred upon them by section 43(1) of the Finance Act 1972(a) and section 17(2) of the Finance (No. 2) Act 1975(b), hereby make the following Order:—

1. This Order may be cited as the Value Added Tax (Higher Rate) Order 1976 and shall come into operation on 1st January 1977.

2. The Interpretation Act 1889(c) shall apply for the interpretation of this Order as it applies for the interpretation of an Act of Parliament.

3. Item 5 of Group 1 of Schedule 7 to the Finance (No. 2) Act 1975 as amended(d) shall be varied by deleting exceptions (e) and (f) and substituting therefor the following:

“(e) goods of a kind used mainly as parts of engines;

(f) mudguards, suspension units, hub assemblies and attaching brake parts, and brake linkage;

(g) sewing machine needles.”

T. E. Graham,

Donald R. Coleman,

Two of the Lords Commissioners
of Her Majesty's Treasury.

29th November 1976.

EXPLANATORY NOTE

(This Note is not part of the Order.)

This Order excludes from the scope of Schedule 7 to the Finance (No. 2) Act 1975 certain parts of engines and of road vehicles.

(a) 1972 c. 41. (b) 1975 c. 45. (c) 1889 c. 63. (d) The relevant amending instrument is S.I. 1976/128 (1976 I, p. 367).

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